

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

**In re:**

**MLCJR LLC, *et al.*,**<sup>1</sup>

## Debtors

## Chapter 7

**Case No. 23-90324 (CML)**

## Jointly Administered

**ELEVENTH MONTHLY STATEMENT OF SERVICES RENDERED AND EXPENSES  
INCURRED FOR THE PERIOD ENDING JANUARY 31, 2025 BY TPS-WEST, LLC AS  
ACCOUNTANTS TO THE TRUSTEE**

TPS-West, LLC (“TPS”), accountants for Michael D. Warner, solely in his capacity as chapter 7 trustee (the “Trustee”) for the above-captioned administratively consolidated estates (collectively, the “Estates”), hereby submits this Tenth Monthly Fee Statement for Services Rendered and Expenses Incurred (the “Monthly Fee Statement”) for the period ending January 31, 2025 (the “Statement Period”), in accordance with the Court’s *Order Granting Trustee’s Motion for Order Establishing Interim Compensation Procedures for the Trustee and the Trustee’s Professionals* [Docket # 1831] establishing interim compensation procedures (the “Interim Compensation Order”). In support of the Monthly Fee Statement, TPS respectfully represents as follows:

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: MLCJR LLC (0875); Cox Oil Offshore, L.L.C. (7047); Cox Operating, L.L.C. (0939); Energy XXI GOM, LLC (0027); Energy XXI Gulf Coast, LLC (8595); EPL Oil & Gas, LLC (9562); and M21K, LLC (3978). The Debtors' address is 4514 Cole Ave. Suite 1175, Dallas, Texas 75205.

1. TPS respectfully submits this Monthly Fee Statement seeking compensation for reasonable, actual and necessary services and expenses rendered by TPS on behalf of the Trustee during the Statement Period:

STATEMENT PERIOD SUMMARY	
Name of Applicant:	TPS-West, LLC
Applicant's Role in Case:	Chapter 7 Trustee's Accountant
Date of Retention:	March 5, 2024
Period Covered by this Statement:	Jan 1, 2025 through Jan 31, 2025
Number Monthly Fee Statements:	Eleventh
STATEMENT PERIOD SUMMARY OF FEES AND EXPENSES	
Total Statement Period Fees	\$2,917.00
Total Interim Fees (80%) Requested	\$2,333.60
Total Expenses Requested	\$79.94
Total Interim Remuneration Requested (exclusive of holdback):	\$2,413.54

**In accordance with the *Order Granting Trustee's Motion for Order Establishing Interim Compensation Procedures for the Trustee and the Trustee's Professionals* [Docket no. 1831], each party receiving notice of the monthly fee statement will have until 5:00 p.m. (Prevailing Central Time), 10 days after the filing of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 10-day period, the Trustee is authorized to pay the professional the amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.**

2. The following chart presents certain information regarding the TPS professionals whose work on these chapter 7 cases compensation is sought in this Fee Statement:

Name	Hours	Rate	Amount
James L. Clarke	0.10	\$0.00	\$0.00
Natalie S. Hinson	8.00	\$170.00	\$1,360.00
Natalie S. Hinson	0.40	\$0.00	\$0.00
Richard P. Anderson	3.90	\$330.00	\$1,287.00
Richard P. Anderson	0.20	\$0.00	\$0.00

3. TPS' invoice covering the Statement Period and providing a detailed statement of both (a) hours spent rendering accounting services to the Trustee and (b) disbursements made or

incurred by TPS in connection with services performed on behalf of the Trustee during the Statement Period is attached hereto as **Exhibit “A”**.

4. Pursuant to the Interim Compensation Order, TPS seeks payment of \$2,413.54 from the Trustee for the Statement Period, representing (a) 80% of TPS’s total fees for services rendered and (b) 100% of the total expenses incurred during the Statement Period.

5. Although every effort has been made to include all fees and expenses incurred during the Statement Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Statement Period. TPS reserves the right to seek allowance of such fees and expenses not included herein.

Dated: June 11, 2025

Respectfully Submitted,

**STEWART ROBBINS BROWN  
& ALTAZAN, LLC**

By: /s/Paul Douglas Stewart, Jr.  
Paul Douglas Stewart, Jr. (La. Bar # 24661)  
*Admitted to Southern District of Texas*  
*(SDTX Federal No. 432642)*  
[dstewart@stewartrobbins.com](mailto:dstewart@stewartrobbins.com)  
William S. Robbins (Tx. Bar # 24100894)  
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***Counsel for Michael D. Warner,  
Chapter 7 Trustee***

**MLCJR LLC, *et al.***  
**EXHIBIT A**

**DETAILED TIME AND EXPENSE ENTRIES**  
**Time Period – Jan 1, 2025 – Jan 31, 2025**

TPS-West, LLC  
 Certified Public Accountants  
 10260 Westheimer Rd., Suite 210  
 Houston, TX 77042

Invoice submitted to:  
 MLCJR LLC Bk # 23-90324-CML-7 (Cox Oil)  
 c/o Michael D. Warner, Chapter 7  
 Bankruptcy Trustee  
 700 Louisiana Street  
 Suite 4500  
 Houston, TX 77002

February 12, 2025

Invoice #4032

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Federal Income Taxes</u>				
1/6/2025	RPA	Email exchange with Michael Warner regarding status of 2023 filing.	0.20 \$330.00/hr	\$66.00
1/15/2025	NH	Save original signature pages received from the Trustee.	0.10	NO CHARGE
	NH	Email correspondence with R. Anderson re: trustee approval to file 2023 Form 1065 along with the 505(b) request.	0.10 \$170.00/hr	\$17.00
	NH	Prepare 2023 Form 1065 K-1 partner copies (78 pages).	0.30 \$170.00/hr	\$51.00
	NH	Prepare 2023 Form 1065 tax packet for mailing to the IRS (131 pages).	0.40 \$170.00/hr	\$68.00
	NH	Prepare 2023 Form 1065 505(b) packet for mailing to IRS Centralized Insolvency Unit (265 pages).	0.60 \$170.00/hr	\$102.00
	RPA	Email to Mike Warner regarding 1099 filing for 2024.	0.30 \$330.00/hr	\$99.00
	RPA	Email exchange with M. Warner regarding filing status and Brent Barriere response to the tax review.	0.50 \$330.00/hr	\$165.00
1/17/2025	NH	Email correspondence re: 2023 Form 1065 K-1 delivery method confirmation to partners; update case file on same.	0.20 \$170.00/hr	\$34.00
	NH	Prepare packets re: 2023 Form 1065 to IRS filed original and 2023 Form 1065 505(b) package to IRS Centralized Insolvency; go the post office on same.	0.50 \$170.00/hr	\$85.00
1/20/2025	RPA	Communication with Mike Warner and his office regarding payments disbursed that should go on form 1099.	0.80 \$330.00/hr	\$264.00
1/21/2025	RPA	Email exchange confirming filing of 2023 tax forms.	0.80 \$330.00/hr	\$264.00
SUBTOTAL:			[ 4.80	\$1,215.00]

Payroll , Wage Reporting or Contract Labor Reporting

1/13/2025	NH	Meet with R. Anderson re: status of 2024 1099 preparation/confirmation that all records have been received from the successor trustee.	0.20 \$170.00/hr	\$34.00
1/14/2025	NH	Cox Operating LLC: Update 1099 software re: 2024 data for contract employees received to date .	1.00 \$170.00/hr	\$170.00
1/17/2025	RPA	Review of tax package before mailing. Email with Whitley Penn regarding K1s.	0.80 \$330.00/hr	\$264.00
1/22/2025	NH	Examine Form 2 reports from both Trustees in 2024; confirm items to be included for 1099 processing; request W-9's for same.	2.20 \$170.00/hr	\$374.00
1/27/2025	NH	Update 2024 1099 worksheet with items received from the successor Trustee; reconcile same with existing data.	1.80 \$170.00/hr	\$306.00
1/28/2025	NH	Complete data set re: 2024 1099 preparation.	0.60 \$170.00/hr	\$102.00

MLCJR LLC Bk # 23-90324-CML-7 (Cox Oil)

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			<u>Hrs/Rate</u>	<u>Amount</u>
1/29/2025	RPA	Review 2024 1099 forms.	0.50	\$165.00
			\$330.00/hr	
1/30/2025	NH	E-file 2024 1099s.	0.10	\$17.00
			\$170.00/hr	
SUBTOTAL:			[ 7.20	\$1,432.00]
<u>TPSW Fee Application</u>				
1/6/2025	JLC	Review CNO provided by Trustee's counsel prior to filing.	0.20	\$60.00
			\$300.00/hr	
	RPA	Email regarding fee application holdback approval CNO filing.	0.20	NO CHARGE
1/7/2025	NH	Save Certification of No Objection re: TPS-West First Interim Fee Application.	0.10	NO CHARGE
1/9/2025	NH	Review/save order approving First Interim fee application for TPS-West.	0.20	NO CHARGE
1/15/2025	JLC	Circulate December 2024 Invoice with supplemental schedule to D Stewart and K	0.10	NO CHARGE
		Heard for changes/approval.		
	JLC	Prepare / format December 2024 billing	0.40	\$120.00
			\$300.00/hr	
	JLC	Prepare summary time-task schedule to accompany fee application filing (at	0.30	\$90.00
		counsel's request).	\$300.00/hr	
SUBTOTAL:			[ 1.50	\$270.00]
For professional services rendered			13.50	\$2,917.00
Additional Charges :				
<u>Copy Expense</u>				
1/2/2025	NH	Monthly Copy Count - December 2024		\$3.20
SUBTOTAL:			[	\$3.20]
<u>Other Expenses</u>				
1/30/2025	NH	2024 Filing/mailling fee re: 9 Form 1099s.		\$41.69
SUBTOTAL:			[	\$41.69]
<u>Postage</u>				
1/17/2025	NH	Mail 2023 Form 1065 to IRS file copy to Ogden via Priority mail.		\$16.35
	NH	Mail 2023 Form 1065 505(b) Request to IRS Centralized Insolvency Unit via Priority mail.		\$18.70
SUBTOTAL:			[	\$35.05]
Total costs				\$79.94
Total amount of this bill				\$2,996.94
Balance due				\$2,996.94

## User Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
James L. Clarke	0.90	\$300.00	\$270.00

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Name	Hours	Rate	Amount
James L. Clarke	0.10	\$0.00	\$0.00
Natalie S. Hinson	8.00	\$170.00	\$1,360.00
Natalie S. Hinson	0.40	\$0.00	\$0.00
Richard P. Anderson	3.90	\$330.00	\$1,287.00
Richard P. Anderson	0.20	\$0.00	\$0.00